

UNDER SECRETARY OF COMMERCE FOR INTELLECTUAL PROPERTY AND
DIRECTOR OF THE UNITED STATES PATENT AND TRADEMARK OFFICE

December 17, 2008

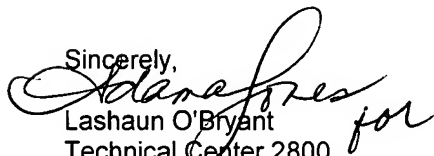
FRISHAUF, HOLTZ, GOODMAN & CHICK, PC
220 FIFTH AVENUE
16TH FLOOR
NEW YORK, NY 10001-7708
US

Dear Sir/Madam,

Your refund request for 10563904 in the amount of \$90.00 has been denied .

\$180.00 is the set fee for an IDS whether case is small or large entity. Another \$90.00 should have been charged.

Sincerely,


Lashaun O'Bryant
Technical Center 2800
703 308-4361